

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 500 Section 500.201 Licensure</b>
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**TITLE 86: REVENUE**

**PART 500  
MOTOR FUEL TAX**

**Section 500.201 Licensure**

- a) *No person shall act as a distributor, supplier, or receiver in Illinois without first applying for and obtaining a license from the Department. The application shall be signed and verified by the applicant, and shall contain information required by the Department. In the case of corporate applicants, the application shall be signed by a corporate officer or officers. An applicant shall also file with the Department a bond on a form to be approved by and with a surety or sureties satisfactory to the Department.*
- b) *A license shall not be granted, nor shall any license be maintained, for any supplier or distributor whose principal place of business is in a state other than Illinois, unless such person is licensed for motor fuel distribution in the state in which the principal place of business is located and such person is not in default to that state for any monies due for the sale, distribution, or use of motor fuel. (Section 3, 3a, 3b and 3c of the Law)*
- c) *A license shall not be issued to any person who fails to file a return, or to pay the tax, penalty or interest for a filed return, or to pay any final assessment of tax, penalty or interest, as required by the Law, or as required by any other tax Act administered by the Department. [20 ILCS 2505/39b47].*

(Source: Amended 24 Ill. Reg. 6918, effective April 21, 2000)